Section 1 - Respondent information and fraud control arrangements

Question 1: On behalf of which entity are you completing this questionnaire? **Please specify the formal entity name, refraining from using acronyms or shortened forms.**

Office of the Australian Information
Question 7: Did your entity complete the fraud against the Commonwealth questionnaire in 2015-16?

○ Yes

○ No

Question 8: In which financial year was your entity's most recent fraud risk assessment completed (fraud risk assessments need not necessarily be stand-alone activities, but may be included within more general risk assessment activities)?

○ 2016-17

○ 2015-16

○ 2014-15

○ 2013-14 or earlier

○ Never had such an assessment

Question 9: When was your entity's most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone
Section 1 – Respondent information and fraud control arrangements

Question 1: On behalf of which entity are you completing this questionnaire? Please specify the formal entity name, refraining from using acronyms or shortened forms.

Office of the Australian Information Commiss
**Question 8:** In which financial year was your entity’s most recent fraud risk assessment completed (fraud risk assessments need not necessarily be stand-alone activities, but may be included within more general risk assessment activities)?

- ☐ 2017-18
- ☐ 2016-17
- ☐ 2015-16
- ☐ 2014-15 or earlier
- ☐ Never had such an assessment

**Question 9:** When was your entity’s most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, but may be included within more general risk management plans)?

- ☐ 2017-18
- ☐ 2016-17
- ☐ 2015-16
- ☐ 2014-15 or earlier
## OAIC - Fraud Risk Assessment Register March 2017

**Shared Fraud Risks managed under MOU arrangements with AHRC**

### OAIC specific fraud risks

<table>
<thead>
<tr>
<th>Risk Ref</th>
<th>Risk Category</th>
<th>Risk Title</th>
<th>Responsible Manager(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FRAUD RISKS</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.1</td>
<td>Category 1: Travel Allowance and other common allowances.</td>
<td>1.1 Allowances paid without entitlement, or in excess of entitlement.</td>
<td>TBD</td>
</tr>
<tr>
<td>1.2</td>
<td>Category 1: Travel Allowance and other common allowances.</td>
<td>1.2 Staff failing to properly acquit travel.</td>
<td>TBD</td>
</tr>
<tr>
<td>1.3</td>
<td>Category 1: Travel Allowance and other common allowances.</td>
<td>1.3 Officers double dipping</td>
<td>TBD</td>
</tr>
<tr>
<td>1.4</td>
<td>Category 1: Travel Allowance and other common allowances.</td>
<td>1.4 Collusion of Officers</td>
<td>TBD</td>
</tr>
<tr>
<td>2.1</td>
<td>Category 2: Purchasing &amp; Accounts Payable</td>
<td>2.1 Acquisition of goods or services for personal use.</td>
<td>TBD</td>
</tr>
</tbody>
</table>
### Risk Description & Factors

- Potential exists for:
  - Staff to travel and incur related expenses for personal purposes.
  - Staff receiving travel allowance, but travel is cancelled and allowances are not repaid to the Commission.
  - Staff extending their stay in the place of business for personal purposes.
  - Unnecessary travel undertaken.
  - Payment received for mode of travel other than that taken.
  - Failure to report calculation errors.

- Staff converting unused travel tickets to cash.
- Unused travel tickets retained by officer and used for private travel.
- Failure to repay travel allowance overpayment.

- Officers use Corporate credit card to pay for travel and also claiming Travelling Allowance.
- Accommodation paid by direct billing but also paid as component of Travel Allowance.
- Staff failing to identify and report meals paid by other parties (e.g., as part of conference arrangements).

- Travelling Officer and Travel Clerk collude to defeat controls for example the acquittal process.

- An authorised person ordering goods or services for personal use.
- Unauthorised use of general accounts with service providers.
- An unauthorised person ordering goods and services for personal use.
<table>
<thead>
<tr>
<th>Sequence (C)</th>
<th>Control Effectiveness (CE)</th>
<th>Residual Risk (RR)</th>
<th>ALARP?</th>
<th>Control Enhancements, Remedial Actions, Risk Treatments, Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effective</td>
<td>Low</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Effective</td>
<td>Low</td>
<td>Yes</td>
<td></td>
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<tr>
<td>Effective</td>
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<td></td>
<td></td>
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<tr>
<td>Effective</td>
<td>Low</td>
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<td></td>
</tr>
<tr>
<td>Effective</td>
<td>Moderate</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Section 1 – Respondent information and fraud control arrangements

Question 1: On behalf of which entity are you completing this questionnaire? Please specify the formal entity name, refraining from using acronyms or shortened forms.

Office of the Australian Information Commissioner
No

**Question 6:** Has your Accountable Authority reported to your Minister or Presiding Officer concerning fraud control measures for the 2017–18 financial year?

- [ ] Yes
- [ ] No

If you have any comments or additional information about your entity’s Accountable Authority reporting to your Minister or Presiding Officer about your entity’s fraud control measures for 2018–19 please provide details here:

[ ]

**Question 7:** Did your entity complete the Fraud against the Commonwealth questionnaire in 2017–18?

- [ ] Yes
- [ ] No
No

○

Don't know

Question 8: In which financial year was your entity's most recent fraud risk assessment completed (fraud risk assessments need not necessarily be stand-alone activities, but may be included within more general risk assessment activities)?

○

2018-19

○

2017-18

○

2016-17 or earlier

○

Never had such an assessment

Question 9: When was your entity's most recent fraud control plan developed (fraud control plans need not necessarily be stand-alone documents, but may be included within more general risk management plans)?

○
2018-19

○

2017-18

○

2016-17 or earlier

○

Never had such a plan